

SCANNED
Date 6-26-07

Washington Terrace
CITY

2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Washington Terrace City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 19, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on May 1, 15 and June 5, 2007 for all budgetary funds.

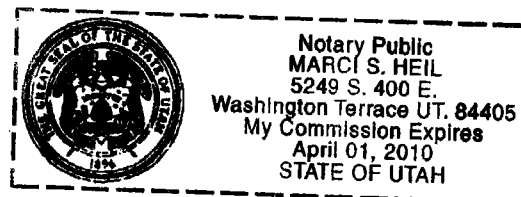
Signed:

[Signature]
(Budget Officer)

Subscribed and sworn to this 21 day

of June, 2007.

[Signature]
(Notary Public)



City of Washington Terrace
Governmental Unit

2008
Fiscal Year

GENERAL FUND REVENUES

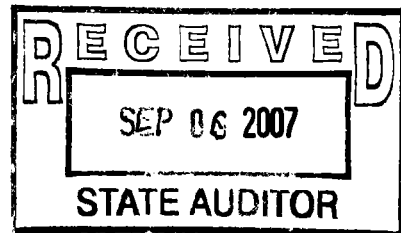
Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	342,691	309,709	342,691
3120	Prior Years' Taxes - Delinquent	29,091	20,131	20,000
3130	General Sales & Use Taxes	752,966	716,846	777,855
3140	Franchise Taxes	622,866	556,422	570,803
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	111,586	107,665	103,700
3190	Penalties & Interest on Delinquent Taxes			
	direct charges	-251	10,000	10,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	31,262	33,550	32,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	87,515	62,559	40,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	6,567	0	0
	fire academy	31,000	24,472	20,000
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	26,610	4,215	0
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	254,179	254,615	254,179
3358	Liquor Fund Allotment	4,731	6,827	5,000
3370	Grants from Local Units:			
	other grant revenue	0	5,350	0

City of Washington Terrace
Governmental Unit

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	FINES AND FORFEITURES			
3510	Fines	179,888	190,000	190,000
3520	Forfeitures			
	traffic school	4,950	2,500	5,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	40,028	24,644	25,000
3620	Rents & Concessions	5,404	3,601	3,600
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
	other misc revenue	7,340	7,015	6,900



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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Charges for services: RDA	79,456	75,000	45,000
3820	Charges for services: SID	807	807	807
	Charges for services: Enterprise Fund	646,894	662,474	665,771
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated	0	423,906	5,000
	TOTAL REVENUES	3,265,580	3,502,308	3,123,306

City of Washington Terrace
Governmental Unit

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	29,712	33,610	31,550
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	116,838	133,845	140,143
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	217,634	249,730	273,159
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer	123,619	143,643	153,228
4144	Recorder	55,647	63,568	75,736
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	115,736	203,500	161,650
4160	General Governmental Buildings	66,807	70,700	76,200
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	753,320	790,800	830,290
4220	Fire Department	173,090	174,283	169,853
4230	Corrections (Jail)			
4240	Protective Inspection	98,207	129,566	131,057
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	46,031	15,450	15,750
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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City of Washington Terrace
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways/streets	70,492	113,130	110,114
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage/public works	517,419	561,829	565,160
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	92,714	96,575	92,050
4540	Park Lighting			
4560	Recreation & Culture	33,917	84,287	91,187
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Fire CIP	19,085	25,000	0
4820	Transfer to: CIP	177,697	586,942	194,179
	Transfer to: Recreation Fund	25,455	10,850	12,000
	Transfer to: Parks CIP	0	15,000	0
	Transfer to:			

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City of Washington Terrace
Governmental Unit

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	2,733,420	3,502,308	3,123,306

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SPECIAL REVENUE FUND: IMPACT FEE FUND

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	impact fees	218,357	86,149	41,000
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	0	47,351	59,000
	TOTAL REVENUES & OTHER SOURCES	218,357	133,500	100,000
	EXPENDITURES:			
	professional & technical	3,560	31,500	0
	capital projects	1,008	102,000	100,000
	OTHER USES:			
	Transfer to: Parks CIP	79,937	0	0
	Transfer to: CIP	8,771	0	0
	Transfer to: Enterprise Fund	70,358	0	0
	Transfer to:		0	0
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	163,634	133,500	100,000

SPECIAL REVENUE FUND: RECREATION FUND

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	recreation fees	17,066	20,642	23,400
	Terrace Days	9,139	5,885	5,450
	OTHER SOURCES:			
	Transfer from: general fund	25,455	10,850	12,000
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	51,660	37,377	40,850
	EXPENDITURES:			
	recreation programs	18,135	20,085	22,850
	Terrace Days	36,658	17,292	18,000
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	54,793	37,377	40,850

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FORM 2

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FORM 2

[illegible]

City of Washington Terrace
Governmental Unit

2008
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ENTERPRISE FUNDS: WATER, SEWER, REFUSE, STORM DRAIN

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	1,711,929	1,757,569	1,839,100
	Interest Earned	5,151	2,233	3,000
	Other: late fees/penalties	36,911	38,933	36,000
	misc revenue	51,070	4,331	4,400
	TOTAL OPERATING REVENUE	1,753,991	1,798,735	1,878,100
	OPERATING EXPENSES:			
	Personal Services	646,894	662,474	665,771
	Contractual Services	520,730	526,157	567,702
	Material and Supplies	94,904	66,515	65,059
	Depreciation	207,003	0	0
	Other: professional & technical	35,693	62,680	40,000
	franchise fees	37,764	48,625	51,056
	TOTAL OPERATING EXPENSE	1,542,988	1,366,451	1,389,588
	OPERATING INCOME (LOSS)	211,003	432,284	488,512
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	14,316	9,512	10,000
	Interest Expense			
	Capital Contributions from Outside Sources	52,518	16,400	
	Operating transfers from: impact fee fund	70,358	0	0
	bond proceeds			3,000,000
	usage of beginning fund balance	0	181,498	0
	budgeted increase to fund balance	0	0	2,783,498
	Operating transfers to:			
	NET INCOME (LOSS)	348,195	458,196	3,498,512

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	348,195	458,196	3,498,512
	Plus: Depreciation	207,003	0	0
	Less: Major Improvements & Capital Outlay		-223,288	-292,049
	Bond Principal Payments	-288,975	-284,230	-288,420
	TOTAL CASH PROVIDED (REQUIRED)	266,223	-49,322	2,918,043
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		-697	
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0	-697	0

City of Washington Terrace
Governmental Unit

2008
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CAPITAL PROJECTS FUND: PARKS

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	grants	19,250	43,870	0
	OTHER SOURCES:			
	Transfer from: general fund	0	15,000	0
	Transfer from: impact fee fund	79,937	0	0
	Transfer from: CIP fund	70,000	0	0
	Usage of beginning fund balance	0	17,400	72,400
	TOTAL REVENUES & OTHER SOURCES	169,187	76,270	72,400
	EXPENDITURES:			
	capital projects	133,850	76,270	72,400
	OTHER USES:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	133,850	76,270	72,400

CAPITAL PROJECTS FUND: FIRE

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	grant revenue	53,032	10,197	0
	OTHER SOURCES:			
	Transfer from: general fund	19,085	25,000	0
	Usage of beginning fund balance	0	12,677	11,810
	TOTAL REVENUES & OTHER SOURCES	72,117	47,874	11,810
	EXPENDITURES:			
	capital equipment	240,671	31,624	11,810
	other capital projects	420	16,250	0
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	241,091	47,874	11,810

City of Washington Terrace
Governmental Unit

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CAPITAL PROJECTS FUND

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	grants	0	113,190	0
	misc	3,500	0	0
	OTHER SOURCES:			
	Transfer from: general fund	177,697	586,942	194,179
	Transfer from: impact fee fund	8,771		
	Transfer from:			
	Usage of beginning fund balance	0	0	198,321
	TOTAL REVENUES & OTHER SOURCES	189,968	700,132	392,500
	EXPENDITURES:			
	capital projects	433,515	700,132	392,500
	OTHER USES:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	433,515	700,132	392,500

CAPITAL PROJECTS FUND:

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from: general fund			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	0	0	0
	EXPENDITURES:			
	capital equipment			
	other capital projects			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	0	0	0

City of Washington Terrace

Redevelopment Agency

2008

Fiscal Year

REDEVELOPMENT AGENCY

ACCOUNT NUMBER	SOURCE OF REVENUE	PRIOR YEAR ACTUAL 2006	CURRENT YEAR ESTIMATE 2007	ENSUING YEAR APPROVED BUDGET APPROPRIATION
	REVENUES			
	TAXES			
	Tax Increment Monies - Current	432,351	960,000	960,000
	Prior Years' Tax Increment - Delinquent	(5,591)	7,000	7,000
	INTERGOVERNMENTAL REVENUE			
	Loans/Grants from Local Units			
	MISCELLANEOUS REVENUE			
	Interest Earnings	5,567	-	-
	Rents and Concessions			
	Sale of Fixed Assets			
	CONTRIBUTIONS AND TRANSFERS			
	Contrib. From:			
	Contribution from Private Sources			
	Contribution from Fund Balance			
	TOTAL REVENUES	432,327	967,000	967,000
	EXPENDITURES			
	GENERAL GOVERNMENT			
	Salaries	15,556	15,502	15,502
	Governing Board (Board of Directors)			
	Rent			
	Legal Fees			
	Central Staff			
	Administrative			
	Supplies & Other Material	-	100	100
	Professional Services	780	2,000	2,000
	Other: Debt Service	270,175	270,475	270,175
	REDEVELOPMENT ACTIVITIES			
	(Relocation, demolition, land acquisitions, infrastructure, improvements, etc.)	-	603,923	604,223
	MISCELLANEOUS			
	Charges for services general fund	79,456	75,000	45,000
	Budgeted Increase in Fund Balance			
	TOTAL EXPENDITURES	365,967	967,000	937,000